

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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NICHOLAS TSAMOUDAKIS and PETER TSAMOS,

Plaintiff(s),

-against-

ZERTEK, INC., D/B/A BOAT-N-RV WAREHOUSE,
JAMES SEGRUE, RANDY RINKER, RINKER BOAT
COMPANY, AND VOLVO-PENTA,

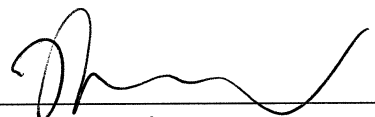
Defendant(s).

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Pursuant to Federal Rules of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Volvo Penta of the Americas, (a private non-governmental party), certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

Volvo Penta of the Americas is a subsidiary of VNA Holdings Inc., which is a subsidiary of AB Volvo.

Date: 7-25-07



Signature of Attorney

Attorney Bar Code: 2076